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September 6, 2006

E-FILED

Honorable Mark L. Wolf United States District Court One Courthouse Way Boston, MA 02210

Re: Amer

American Reinsurance Co., et al v.

AIG, Inc. and Trenwick America Reinsurance Corp.

No: 05-CV-11840MLW

Dear Judge Wolf:

This letter is to follow up on the hearing today and the Court's inquiry concerning the parties' citation to the case of ACE Capital Re Overseas, Ltd. v. Central United Life Ins. Co., 307 F.3d 24, 34 (2d Cir. 2002) for the proposition that in determining whether a particular claim falls within the scope of the parties' arbitration agreement, courts focus upon the factual allegations in the complaint rather than upon the legal causes of action asserted. Based upon counsel's review of Shepard's citations, this case has not been cited by the First Circuit Court of Appeals or this Court for the proposition cited. AIG, Inc. notes, however, that it did cite additional cases for the same proposition. See Defendant AIG's Memorandum in Support of Motion to Stay Proceedings Pending Arbitration, dated September 9, 2005 at 13-14. Among the cases cited by AIG, Inc. is Maldonado v. PPG Industries, Inc., 514 F.2d 614, 616 (1st Cir. 1975).

Thank you for your attention to this matter.

Very truly yours,

/s/ John T. Harding

John T. Harding

JTH/tc

cc:

All Counsel of Record